



Board Action Required

No Action Required

Date: August 10, 2015

To: CISD Board of Trustees

From: Kelly Penny

CC: Dr. Waldrip, Sid Grant

RE: Consider Approval of the 2015 Certified Appraisal Tax Roll as Certified by the Dallas Central Appraisal District.

Background: The Texas Property Tax Code, Section 26.01, requires the Chief Appraiser of the Dallas Central Appraisal District to prepare and certify the property tax appraisal roll to the District by July 25th, or as soon thereafter as possible. Section 26.04(1) requires the District to submit the certified tax roll to the Board of Trustees for acceptance by August 1st or as soon thereafter as possible.

On July 23rd the District received a certified tax roll that reflected a taxable value of all real and business personal property of \$9,345,823,285.

Due to Senate Bill 1, increasing the homestead exemption from \$15,000 to \$25,000 upon state-wide voter's approval in the November election, the Chief Appraiser has included a second certified appraisal roll reflecting this potential change. Therefore, upon voter's approval in November the certified tax roll reflecting a homestead exemption of \$25,000 and a taxable value as of July 23rd of \$9,236,803,735 will become the official tax roll. Should the election fail the District's certified taxable values on July 23rd will be \$9,345,823,285.

Recommendation: That the Members of the Board approve both 2015 Tax Rolls as certified by the Dallas Central Appraisal District.



The Administration recommends that the Board of Trustees approve the 2015 Certified Appraisal Tax Rolls for the Coppell Independent School District from the Dallas Central Appraisal District.

WHEREAS, the Chief Appraiser for the Dallas Central Appraisal District has, pursuant to Section 26.01, Texas Property Tax Code, as amended, certified to the Assessor/Collector of the Coppell Independent School District that part of the appraisal roll for the district that lists the property taxable by the District and the values thereof; and

WHEREAS, the Assessor/Collector for the District has, pursuant to Section 26.04, Texas Property Tax Code, as amended, determined the total appraised value, the total assessed value and the total taxable value of property taxable by the District, including that of new property; and

WHEREAS, the Assessor/Collector for the District has, pursuant to Section 26.04, Texas Property Tax Code, as amended, determined the total appraised value, the total assessed value and the total taxable value of property taxable by the District that reflects the a \$10,000 increase in the homestead exemption, and including that of new property; and

WHEREAS, the Assessor/Collector has submitted an appraisal roll for the district to the Board of Trustees showing the total appraised, assessed, and taxable value of all property and the total taxable value of new property; and

WHEREAS, the Assessor/Collector has submitted an appraisal roll for

the district to the Board of Trustees reflecting future voter's approval of an additional \$10,000 homestead exemption showing the total appraised, assessed, and taxable value of all property and the total taxable value of new property; and

WHEREAS, the Assessor/Collector will submit a supplemental appraisal roll monthly to the District showing adjustments to the total appraised, assessed, and taxable values of all property

NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE COPPELL INDEPENDENT SCHOOL DISTRICT THAT:

The above and foregoing recitals are, and are hereby, found to be true and correct, and are incorporated into the body of this Resolution verbatim.

The appraisal roll as submitted by the District's Assessor/Collector for the tax year 2015, and future supplemental roll are hereby, approved as the Property Tax Roll for the District.

It is hereby officially found and determined that the meeting at which this Resolution was considered was open to the public, and public notice of the time, place, and purpose of the said meeting was given and posted, all as required by Chapter 551, TEX GOV'T CODE, as amended.

Adopted this **10th** day of **August 2015**, by the Board of Trustees.

President, Board of Trustees

Secretary, Board of Trustees



**DALLAS CENTRAL APPRAISAL DISTRICT
CERTIFICATION OF APPRAISAL ROLL**

Year: 2015

Jurisdiction: COPPELL ISD

In accordance with the requirements of the Texas Property Tax Code, Chapter 26, Section 26.01, paragraphs (A) and (B), the following values are hereby certified:

Market Value of all Real & Business Personal Property Before Qualified Exemptions*	\$11,076,837,290
Taxable Value of all Real & Business Personal Property	\$9,345,823,285

In accordance with the requirements of the Texas Property Tax Code, Chapter 26, Section 26.01, paragraph (C), the following values are hereby certified as disputed values and are not included in the above totals:

	Market Value	Taxable Value
Values under protest as determined by the Appraisal District**	\$66,277,960	\$65,971,748
Values under protest as claimed by property owner or estimated by Appraisal District in event property owner's claim is upheld	\$46,394,572	\$46,180,224
Freeport Estimated Loss		\$0
Estimated Net Taxable		\$46,180,224

I, W. Kenneth Nolan, Executive Director/Chief Appraiser of the Dallas Central Appraisal District, do hereby certify the aforementioned values and totals to the taxing jurisdiction indicated above, in accordance with the requirements of the laws of the State of Texas on this 23th day of July, 2015 .

Dallas Central Appraisal District

W. Kenneth Nolan
Executive Director/Chief Appraiser

*Total Value of New Construction in Certified Market Value above	\$308,337,825
**Value of Disputed New Construction in Protested Market Value Above	\$5,323,120



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Taxable Value of all Real & Business Personal Property	\$9,236,803,735

In accordance with the requirements of the Texas Property Tax Code, Chapter 26, Section 26.01, paragraph (C), the following values are hereby certified as disputed values and are not included in the above totals:

	Market Value	Taxable Value
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Freeport Estimated Loss		\$0
Estimated Net Taxable		\$46,075,224

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